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Cap. 3

WAR FOOD ADMINISTRATION  
FOOD DISTRIBUTION ADMINISTRATION  
Washington 25, D. C.

August 8, 1943

FINANCE AND ACCOUNTS DIVISION MEMORANDUM NO. B-32

To: Washington Finance and Accounts Division  
Chiefs, Regional Fiscal Divisions

From: H. O. Hart, Chief, Accounting Management Section,  
Finance and Accounts Division

Subject: Allotment Advices Involving Estimated Receipts

Allotments of funds are being made by the Washington Budget Office under appropriation symbol 1243810.040, Marketing Inspection of Farm Products, on an estimated receipt basis, i. e. the Allotment Advice states that such allotments are made subject to the receipt of estimated income.

The Reports and Controls Section in Washington, upon receipt of the above type of allotment advice, will post to its accounts as follows:

Dr. 15.1 Estimated Receipts  
Cr. 46 Allotment Control

The regional office to which the Allotment Advice is issued will post as follows:

Dr. 46 Allotment Control  
Cr. 91.2 Unencumbered Allotment

Copies of bills issued in the field will be furnished the Reports and Controls Section, Washington, for posting as follows:

Dr. 10.1 Accounts Receivable  
Cr. 15.1 Estimated Receipts

Collections made as a result of inspection work under the above fund will be accounted for in the Washington Reports and Controls Section and will appear on the Washington Disbursing Officer's Account Current. Upon receipt of evidence of collection and deposit on Treasury Form 6599 the Washington Reports and Controls Section will post as follows:

If previously billed,

Dr. 03.32 Disbursing Officer's Cash - Receipts and  
Repayments  
Cr. 10.1 Accounts Receivable

If not previously billed,

Dr. 03.32 Disbursing Officer's Cash - Receipts and  
Repayments

Cr. 15.1 Estimated Receipts

Upon receipt of Certificate of Deposit,

Dr. 01 Treasury Cash

Cr. 03.32 Disbursing Officer's Cash - Receipts and  
Repayments

The field will not keep estimated receipt accounts inasmuch as all  
bills and collections will be accounted for in the Washington  
Reports and Controls Section.

Account prescribed herein not already maintained in the Reports  
and Controls Section shall be promptly established.

*H. O. Hart*

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